

BEFORE THE STATE BOARD OF EMBALMERS, FUNERAL DIRECTORS, CEMETERIES, AND BURIAL SERVICES

IN THE MATTER OF Carney Funeral Home & Cemetery, LLC Permit Number 42788, Susan Myers, Board ID #22528, Respondents

Case No. PCC23-09

Via Certified Mail, Return Receipt No. 7022 2410 0001 1012 0214, and Regular Mail

March 21, 2023

Ms. Susan Myers P.O. Box 54 Blytheville, AR 72316

Please find the following Notice of Public Hearing on the above referenced matter:

NOTICE OF PUBLIC HEARING

Please be advised that an administrative hearing will take place on April 18, 2023, at 9:00 a.m. at an official meeting of the State Board of Embalmers, Funeral Directors, Cemeteries, and Burial Services, in the Diamond Mine Room, 2nd Floor, located in the Department of Commerce building at 1 Commerce Way, Little Rock, AR 72202. The hearing will be held before the Board concerning the following matters. The hearing is your opportunity to defend yourself against the following allegations and for a determination regarding the permit of Carney Funeral Home and Cemetery, LLC.

ALLEGATIONS

- 1. Respondent Carney Funeral Home and Cemetery, LLC ("cemetery") is licensed as a perpetual care cemetery.
- 2. The cemetery is owned and operated by Carney Funeral Home & Cemetery, LLC.
- 3. Respondent Susan Carney Myers ("Myers") manages the cemetery on a day-to-day basis and Michael Campbell, CPA serves as the trustee for the permanent maintenance fund for the cemetery.
- 4. The individual 2021 trustee report for Susan Myers was filed on September 26, 2022, one hundred ninety-three (193) days after the deadline of March 17, 2022.
- 5. The cemetery did not make deposits of 20% gross sales of cemetery plots to the permanent maintenance trust fund within forty-five (45) days of receiving final payments on the sales.
- 6. The cemetery report was filed fifty-seven (57) days late on May 13, 2022.

APPLICABLE LAWS

- 1. Ark. Code Ann. § 20-17-1015(a)(1) requires the trustee of the permanent maintenance fund to file under oath an annual report of the condition of the fund within seventy-five (75) days after the end of each calendar year.
- 2. Ark. Code Ann. § 20-17-1016(a)(1), (b)(1) requires the cemetery company to deposit at least 20% of gross proceeds from the sale of a lot or grave space in its cemetery to the permanent maintenance fund not later than forty-five (45) days after the final payment of the sale has been made.
- 3. Ark. Code Ann. § 20-17-1023 requires the cemetery company to file with the Board a report under oath of its condition.

CHARGES

1. Respondents' actions as set forth in Allegation 4 constitute a violation of Ark. Code Ann. § 20-17-1015(a) in that they failed to meet the reporting requirements to file an annual report to the Board within seventy-five (75) days of the end of 2021 calendar year.

TIME AND PLACE OF HEARING

Respondents are hereby notified that the Board will hold a hearing on the allegations set out above on April 18, 2023, at 9:00 a.m. in the Diamond Mine Room, 2nd Floor, located in the Department of Commerce building at 1 Commerce Way, Little Rock, AR 72202.

The hearing will be conducted pursuant to the Arkansas Administrative Procedure Act, Ark. Code Ann. § 25-15-201 *et seq.* You may appear in person, be represented by counsel, and offer witnesses, affidavits, or documentary evidence in response to the allegations contained herein.

You are hereby notified that a continuance will be granted only for good cause and must be requested at least seven (7) days in advance. If you fail to appear at the hearing without first obtaining a continuance, the Board will conduct a hearing in your absence.

You are notified that all evidence, including any documents, and any oral testimony which the Board determines to be relevant, shall be introduced on the day of the hearing. No additions will be permitted, nor will the record be allowed to be supplemented after the hearing is concluded. Therefore, if you have any documentary evidence you wish to submit to the Board, you must bring it to the hearing. Likewise, any oral testimony must be presented at the hearing by way of any witnesses you wish to testify on your behalf.

Sincerely,

Amelia Vestal, Senior Securities Examiner State Board of Embalmers, Funeral Directors,

Cemeteries, and Burial Services